

Fifth Schedule
(Section 4 = Zero Rated)

Serial No	Description
(1)	(2)
	NEW / inserted Deletion or Omitted Substituted Finance Act 2021
	the following new Serial Nos. and the entries relating thereto shall with effect from the 1st June, 2021 be added, namely:-
1	<p><u>(i) Supply, repair or maintenance of any ship which is neither:</u></p> <p align="center">(a) <u>a ship of gross tonnage of less than 15 LDT; nor</u></p> <p align="center">(b) <u>a ship designed or adapted for use for recreation or pleasure.</u></p> <p><u>(ii) Supply, repair or maintenance of any aircraft which is neither:</u></p> <p align="center">(a) <u>an aircraft of weight-less than 8000 kilograms; nor</u></p> <p align="center">(b) <u>an aircraft designed or adapted for use for recreation or pleasure.</u></p> <p><u>(iii) Supply of spare parts and equipment for ships and aircraft falling under (i) and (ii) above.</u></p> <p><u>(iv) Supply of equipment and machinery for pilot age, salvage or towage services.</u></p> <p><u>(v) Supply of equipment and machinery for air navigation services.</u></p> <p><u>(vi) Supply of equipment and machinery for other services provided for the handling of ships or aircraft in a port or Customs Airport.</u></p>
6	<u>Supplies of such locally manufactured plant and machinery to petroleum and gas sector Exploration and Production companies, their contractors and sub-contractors] as may be specified by the Federal Government, by notification in the official Gazette, subject to such conditions and restrictions as may be specified in such notification.</u>
10	<u>Petroleum Crude Oil (PCT heading 2709.0000).</u>
11	<u>Raw materials, components, sub-components and parts, if imported or purchased locally for use in the manufacturing of such plants and machinery as is chargeable to sales tax at the rate of zero percent, subject to the condition that the importer or purchaser of such goods holds a valid sales tax registration showing his registration category as "manufacturer"; and in case of import, all the conditions, restrictions, limitations and procedures as are imposed by notification under section 19 of the Customs Act,1969(IV of 1969), shall apply.</u>
15	Local supplies of raw materials, components, parts and plant and machinery to registered exporters authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.
16	<u>Milk (PCT heading 04.01).</u>
17	<u>Fat filled milk excluding that sold in retail packing under a brand name or a trademark (PCT heading 1901.9090).</u>
18	<p>(i) Supply, repair or maintenance of any ship which is neither;</p> <p align="center">a. a ship of gross tonnage of less than 15 LDT; nor</p> <p align="center">b. a ship designed or adapted for use for recreation or pleasure.</p> <p>(ii) Supply of spare parts and equipment for ships falling under (i) above.</p> <p>(iii) Supply of equipment and machinery for salvage or towage services.</p> <p>(iv) Supply of equipment and machinery for other services provided for the handling of ships in a port."</p>